

Topical Index

Revenue Procedure 2002-47

Purpose: The Tax Exempt and Government Entities (“TE/GE”) Division of the Internal Revenue Service has provided this topical index in an attempt to ease taxpayer burden. Specifically, TE/GE hopes that this topical index will assist plan sponsors and/or their representatives in researching the Employee Plans Compliance Resolution System (“EPCRS”) and in determining the options that are available to resolve certain failures occurring in retirement plans. (Note: This index is not intended to be all-inclusive.)

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- compliance fee:
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- compliance fee:
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- compliance fee:
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- compliance fee:
 - ◆ determination of amount – 1.02, 12.05
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